

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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ELWYN MACKINNON,

Plaintiff,

- against -

GALVEX HOLDINGS LTD., GALVEX TRADE LTD,  
GALVEX SERVICES OÜ, GALVEX ESTONIA OÜ,  
GALVEX INTERTRADE OÜ, GALVEX CAPITAL  
L.L.C., ALVAREZ & MARSAL EUROPE LLP,  
ALVAREZ & MARSAL EUROPE LTD., SILVER  
POINT CAPITAL, L.P., SILVER POINT EUROPE  
LLP, SPCP GROUP, LLP, and ARCELORMITTAL,

Defendants.  
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No. 08 Civ. 2065

ECF Case

**RULE 7.1 DISCLOSURE STATEMENT OF DEFENDANTS  
GALVEX TRADE LTD, GALVEX SERVICES OÜ, GALVEX ESTONIA OÜ, GALVEX  
INTERTRADE OÜ, ALVAREZ & MARSAL EUROPE LLP, ALVAREZ & MARSAL  
EUROPE LTD., SILVER POINT CAPITAL, L.P., SILVER POINT EUROPE LLP,  
SPCP GROUP, LLC AND ARCELORMITTAL, S.A.**

Pursuant to Federal Rule of Civil Procedure 7.1, the undersigned counsel certifies that: 1) the corporate parent of defendants Galvex Trade Ltd, Galvex Services OÜ and Galvex Intertrade OÜ is Galvex Group, BV, which is not publicly held, and no publicly held corporation owns 10% of more of each of their stock, if any; 2) defendant Alvarez & Marsal Europe LLP is a majority owned subsidiary of defendant Alvarez & Marsal Europe Ltd., which is a wholly owned subsidiary of Alvarez & Marsal Europe Holdings Limited, which is a wholly owned subsidiary of Alvarez & Marsal Holdings, LLC, and no publicly held corporation owns 10% or more of each of Alvarez & Marsal Europe LLP's or Alvarez & Marsal Europe Ltd.'s stock; 3) defendants Silver Point Capital, L.P., Silver Point Europe, LLP and SPCP Group, LLC do not have any corporate parents, and no publicly held corporation owns 10% or more of each of their stock, if

any; and 4) the corporate parent of defendant Galvex Estonia OÜ is defendant ArcelorMittal, S.A., which is publicly held.

Dated: New York, New York  
May 16, 2008

FRIEDMAN KAPLAN SEILER &  
ADELMAN LLP

A handwritten signature in black ink, appearing to read 'Eric Seiler', is written over a horizontal line.

Eric Seiler (ES5437)

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*Attorneys for Defendants Galvex Trade Ltd, Galvex Services OÜ, Galvex Estonia OÜ, Galvex Intertrade OÜ, Alvarez & Marsal Europe LLP, Alvarez & Marsal Europe Ltd., Silver Point Capital, L.P., Silver Point Europe LLP, SPCP Group LLC and Arcelormittal, S.A.*